IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF OREGON PORTLAND DIVISION

GARY NEEDHAM, O/B/B ALICE NEEDHAM, DECEASED,

No. 2:12-cv-01147-AC

Plaintiff,

OPINION AND ORDER

v.

MICHAEL J. ASTRUE, Commissioner of Social Security,

Defendant.

MOSMAN, J.,

On July 31, 2014, Magistrate Judge Acosta issued his Findings and Recommendation ("F&R") [26] in the above-captioned case, finding that this court has no jurisdiction to review the merits of this case and recommending that I grant the Commissioner's motion to dismiss [22]. Plaintiff objected [28] to the F&R, and Defendant filed a response [29].

DISCUSSION

The magistrate judge makes only recommendations to the court, to which any party may file written objections. The court is not bound by the recommendations of the magistrate judge, but retains responsibility for making the final determination. The court is generally required to make a de novo determination regarding those portions of the report or specified findings or recommendation as to which an objection is made. 28 U.S.C. § 636(b)(1)(C). However, the court

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is not required to review, de novo or under any other standard, the factual or legal conclusions of

the magistrate judge as to those portions of the F&R to which no objections are addressed. See

Thomas v. Arn, 474 U.S. 140, 149 (1985); United States v. Reyna-Tapia, 328 F.3d 1114, 1121

(9th Cir. 2003). While the level of scrutiny under which I am required to review the F&R

depends on whether or not objections have been filed, in either case, I am free to accept, reject,

or modify any part of the F&R. 28 U.S.C. § 636(b)(1)(C).

Upon review, I agree with Judge Acosta's recommendation, and I ADOPT the F&R [26]

as my own opinion.

IT IS SO ORDERED.

DATED this 6th day of October, 2014.

/s/ Michael W. Mosman MICHAEL W. MOSMAN United States District Judge